Docket No. 378-21-034

PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: James D. Parsons

Confirmation No.: 7685

Serial No.

10/655,904

Examiner: Otilia Gabor

Filed:

September 5, 2003

Art Unit:

2884

Title:

ACOUSTIC ABSORPTION RADIATION SENSING IN SIC

Mail Stop Issue Fee Commissioner for Patents P. O. Box 1450 Alexandria, VA 22313-1450

COMMENTS ON STATEMENT OF REASONS FOR ALLOWANCE

Sir:

Applicant agrees that the Examiner has accurately stated one or more reasons for allowance of the claims. However, the claims include other patentable aspects that were not identified by the Examiner. This response is submitted to avoid the possibility of any unnecessary limitation on the scope of the claims which might result from the stated reason for allowance. It is being submitted concurrently with the issue fee payment.

Respectfully submitted,

Dated: /2/14/06

Richard S. Koppel Registration No. 26,475 Attorney for Applicant

KOPPEL, PATRICK & HEYBL 555 St. Charles Drive, Suite 107 Thousand Oaks, California 91360 (805) 373-0060 J\ R06\378-21-034\121206\ReasonsForAllowance

CERTIFICATE OF EXPRESS MAILING

I hereby certify that this correspondence is being deposited with the United States Express Mail Service, Express Mail Label EV 87483276 US, in an envelope addressed to: Mail Stop Issue Fee, Commissioner for Patents, P.O. Box 1450, Alexandria, Virginia 22313-1450.